IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.10.2025

CORAM :

THE HONOURABLE MR. JUSTICE **C.SARAVANAN**

W.P.Nos.39071 of 2025
and
W.M.P.Nos.43822 & 43823 of 2025

Tvl. Royal Designer Titles & Pavers
Rep. By its Proprietor
Mr.Thomas Augustian Dhiraviyaraj
No.7, Gospel Tower Zion Street,
Karunya Garden, Karayanchavadi,
Poonamalle, Chennai – 600 056. ... Petitioner

Vs

1. Union of India,
Represented by the Secretary of
Government of India
Ministry of Finance,
New Delhi – 110 001.

2. The Director,
Central Board of Indirect Taxes
and Customs,
1st Floor Tower NBCC Plaza – 1
Sector 5, Pushp Vihar New Delhi – 110 017.

3. The Deputy State Tax Officer – I (FAC),
Poonamallee Assessment Circle,
No.4/109, Third Floor,
Bangalore Chennai Highway,
Varadarajapuram, Nazarathpet,
Chennai – 600 123.

4. Indian Bank,
Poonamallee Bank,
JCN Street, Poonamallee,
Chennai – 600 056. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari, to call for Notification No.56/2023-Central Tax dt. 28.12.2023 issued by the second respondent consequentially culminating in the Impugned Assessment Order dated 28.08.2024 and its subsequent rectification order dated 21.11.2024 issued by third respondent in GSTIN.No.33AEBPA6081Q2ZE/2019-20 and quash the same as arbitrary and ultra-virus and consequently direct the third respondent to raise the Petitioner bank attachment and pass orders.

For Petitioner	:	Mr.A.Abdul Rahman
For Respondent	:	Mr.G.Meganathan Junior Standing Counsel for Mr.S.Gurumoorth

y
Senior Standing Counsel
for R1 & R2

Mrs.P.Selvi
Government Advocate for R3

ORDER

Heard Mr.A.Abudul Rahman, the learned counsel for the Petitioner and Mr.G.Meganathan, learned Junior Standing Counsel for Mr.S.Gurumoorthy, learned Senior Standing Counsel who takes notice for the first and second respondents and Mrs.P.Selvi, learned Government Advocate for third respondent who takes notice at the admission stage and made submissions on behalf of the Respondent.

2. By consent this Writ Petition is taken up for final disposal at the stage of admission.

3.In this Writ Petition, the Petitioner has challenged the impugned order dated 28.08.2024 which preceded by a Show Cause Notice in DRC-01 dated 20.05.2024 for the tax period between April 2019-March 2020.

4. The learned counsel for the Petitioner would submit that the demand that has been confirmed in the impugned order is already the subject matter of challenge in W.P.No.38446 of 2025 wherein the Petitioner has challenged the assessment order dated 31.07.2024.

5. It is submitted that the tax disputed by an Assessment Order dated 31.07.2024 which was challenged in aforesaid Writ Petition has already been recovered by the Department.

6. That apart, the learned counsel for the Petitioner submitted that the amount also stands confirmed *vide* rectification order dated 21.11.2024.

7. The Petitioner has not responded to the notice under DRC-01 as against the impugned order, which stands rectified by order dated 21.11.2024. The dispute arises on account of discrepancy in the returns filed in form GST -3B for the month of May, 2019.

8. Be that as it may, the Petitioner has not responded to the Show Cause Notice that preceded the impugned order.

9. Following the consistent view, taken by this Court under similar circumstances, this Court is inclined to remit the case back to the respondents to pass fresh order on terms subject to the Petitioner depositing 25% of the disputed tax.

10. However, recovery has already been made on 03.02.2025 as stated by the learned counsel for the Petitioner, pursuant to the order in W.P.No.38446 of 2025 and the demand confirmed in both the impugned orders

dated *vide* 28.08.2024 and 31.07.2024. The respective Writ Petitions are one and the same, and the amount is required to be made by the Petitioner.

11. In case, demands are not made in the respective impugned orders, the Petitioner shall mandatorily pay 50% of the disputed tax within 30 days from the date of receipt of a copy of this order.

12. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in DRC-01 dated 20.05.2024 together with requisite documents to substantiate the case by treating the impugned order dated 24.12.2024 as an addendum to the show cause notice dated 25.04.2024.

13. The respondents shall proceed to pass a fresh order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit subject to the Petitioner complying with the above stipulations.

14. In case, the Petitioner fails to comply with any of the stipulated conditions, the Respondents is at liberty to proceed against the Petitioner in the manner known to law as if this Writ Petition was dismissed *in limine* today.

15. Needless to state, before passing any final order, the respondent shall give due notice to the Petitioner.

Accordingly, this Writ Petition is disposed of. Consequently, connected Miscellaneous Petitions are closed. There shall be no order as to costs.

15.10.2025

dh

To

1. Union of India,
   Represented by the Secretary of
   Government of India
   Ministry of Finance,
   New Delhi – 110 001.

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Central Board of Indirect Taxes
and Customs,
1st Floor Tower NBCC Plaza – 1
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C.SARAVANAN.J

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